



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0506/P2
JK-sacif

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RMR

DOA:.....Quinn, BB0222 – Combined affordable care act and clean-up provisions Internal Revenue Code update

FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION

in 1-14-13

Senate A

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

This bill adopts, for state income and franchise tax purposes, changes made to the federal Internal Revenue Code related to limiting the amount of salary reduction for a health care flexible spending arrangement, eliminating a deduction for expenses allocable to a Medicare, Part D subsidy, increasing the threshold for itemized medical expense deductions from 7.5 percent to 10 percent of adjusted gross income, increasing the penalty for nonqualified distributions from a health savings account, and limiting the deduction for remuneration paid by health insurance providers.

The bill also adopts the changes made to the federal Internal Revenue Code related to free choice vouchers, corporate repurchasing of convertible debt instruments, pension funding rules for determining segment rates, transfers from excess pension assets to retiree medical accounts or for purchasing retiree group term life insurance, phased retirements, the installment method for accrual basis taxpayers, and the tax treatment of Blue Cross and Blue Shield organizations.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 71.01 (6) (i) of the statutes is created to read:

2 71.01 (6) (i) For taxable years that begin after December 31, 2012, for natural
3 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
4 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code
5 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
6 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
7 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,
8 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L.
9 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L.
10 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L.
11 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
12 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
13 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.
14 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
15 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222,
16 P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of
17 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections
18 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5
19 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
20 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections
21 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and

1 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116,
2 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343,
3 P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
4 division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections
5 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
6 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections 1403 and 1407 of P.L.
7 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except
8 sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111,
9 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amended by section 1858
10 of P.L. 112-10, section 1108 of P.L. 112-95, (and) sections 40211, 40241, 40242, and
11 100121 of P.L. 112-141, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.
12 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L.
13 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
14 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
15 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
16 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202
17 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
18 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
19 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
20 P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
21 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
22 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
23 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
24 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
25 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,

Amend B

excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 106-573, sections 9004, 9005, 9012,

Section B

1 9013, 9014, 9016, and 10902 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152,
2 section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241,
3 40242, and 100121 of P.L. 112–141 do not apply for taxable years beginning before
4 January 1, 2013. *lment C*

5 **SECTION 2.** 71.01 (6) (o) of the statutes is repealed.

6 **SECTION 3.** 71.01 (6) (p) of the statutes is renumbered 71.01 (6) (a).

7 **SECTION 4.** 71.01 (6) (q) of the statutes is renumbered 71.01 (6) (b).

8 **SECTION 5.** 71.01 (6) (r) of the statutes is renumbered 71.01 (6) (c).

9 **SECTION 6.** 71.01 (6) (s) of the statutes is renumbered 71.01 (6) (d).

10 **SECTION 7.** 71.01 (6) (t) of the statutes is renumbered 71.01 (6) (e).

11 **SECTION 8.** 71.01 (6) (u) of the statutes is renumbered 71.01 (6) (f).

12 **SECTION 9.** 71.01 (6) (um) of the statutes is renumbered 71.01 (6) (g).

13 **SECTION 10.** 71.01 (6) (un) of the statutes is renumbered 71.01 (6) (h) and
14 amended to read:

15 71.01 (6) (h) For taxable years that begin after December 31, 2010, and before
16 January 1, 2013, for natural persons and fiduciaries, except fiduciaries of nuclear
17 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
18 Internal Revenue Code as amended to December 31, 2010, excluding sections 103,
19 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
20 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
21 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,
22 P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,
23 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,
24 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,
25 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,

1 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section
2 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates
3 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,
4 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410,
5 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
6 P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.
7 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),
8 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
9 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
10 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
11 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313
12 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,
13 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.
14 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,
15 and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L.
16 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and
17 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113
18 of P.L. 111–240, and P.L. 111–312, and as indirectly affected by P.L. 99–514, P.L.
19 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
20 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and
21 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
22 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
23 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections
24 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.
25 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.

1 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of
2 P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L.
3 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a)
4 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,
5 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,
6 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,
7 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,
8 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
9 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections
10 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
11 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding
12 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it
13 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.
14 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,
15 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
16 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,
17 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,
18 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)
19 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,
20 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding
21 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)
22 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
23 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,
24 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.
25 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9021,

Insert E

1 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L.
2 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections
3 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, ~~and P.L. 111-325~~. The Internal
4 Revenue Code applies for Wisconsin purposes at the same time as for federal
5 purposes, except that changes made by section 209 of P.L. 109-222, sections 117, 406,
6 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L.
7 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L.
8 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding
9 sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L.
10 110-245, sections 15312, 15313, 15314, and 15342 of P.L. 110-246, sections 3031,
11 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317,
12 excluding section 9 (e) of P.L. 110-317, sections 116, 208, and 211 of division B and
13 section 504 of division C of P.L. 110-343, section 14 of P.L. 111-92, sections 531, 532,
14 and 533 of P.L. 111-147, sections 10908 and 10909 of P.L. 111-148, and section 2043
15 of P.L. 111-240 do not apply for taxable years beginning before January 1, 2011.
16 Amendments to the federal Internal Revenue Code enacted after December 31, 2010,
17 do not apply to this paragraph with respect to taxable years beginning after
18 December 31, 2010, and before January 1, 2013. *Insert F*

19 **SECTION 11.** 71.22 (4) (i) of the statutes is created to read:

20 **71.22 (4) (i)** Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
21 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
22 December 31, 2012, means the federal Internal Revenue Code as amended to
23 December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections
24 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
25 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.

1 106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L. 107–16, sections
2 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section
3 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections
4 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L.
5 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
6 and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L. 109–73,
7 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
8 (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222, P.L.
9 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division
10 A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections 8215,
11 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5 of P.L.
12 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L.
13 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections 4,
14 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
15 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
16 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
17 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
18 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
19 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
20 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
21 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
22 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,
23 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amended by section 1858
24 of P.L. 112–10, section 1108 of P.L. 112–95, ~~and~~ sections 40211, 40241, 40242, and
25 100121 of P.L. 112–141, indirectly affected in the provisions applicable to this

Insert B

1 subchapter by P.L. 99-514, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
2 821 (b) (2), and 823 (c) (2) of P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding
3 section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
4 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
5 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
6 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
7 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
8 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
9 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
10 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573,
11 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
12 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
13 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
14 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
15 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
16 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
17 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
18 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
19 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
20 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
21 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
22 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
23 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222,
24 P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
25 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,

1 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,
2 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)
3 of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4,
4 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding
5 sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e)
6 of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
7 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401,
8 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L.
9 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004,
10 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L.
11 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L.
12 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and
13 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L.
14 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 106-573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141 do not apply for taxable years beginning before January 1, 2013.

SECTION 12. 71.22 (4) (o) of the statutes is repealed.

SECTION 13. 71.22 (4) (p) of the statutes is renumbered 71.22 (4) (a).

SECTION 14. 71.22 (4) (q) of the statutes is renumbered 71.22 (4) (b).

SECTION 15. 71.22 (4) (r) of the statutes is renumbered 71.22 (4) (c).

SECTION 16. 71.22 (4) (s) of the statutes is renumbered 71.22 (4) (d)

1 **SECTION 17.** 71.22 (4) (t) of the statutes is renumbered 71.22 (4) (e).

2 **SECTION 18.** 71.22 (4) (u) of the statutes is renumbered 71.22 (4) (f).

3 **SECTION 19.** 71.22 (4) (um) of the statutes is renumbered 71.22 (4) (g).

4 **SECTION 20.** 71.22 (4) (un) of the statutes is renumbered 71.22 (4) (h) and
5 amended to read:

6 **71.22 (4) (h)** Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
7 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after
8 December 31, 2010, and before January 1, 2013, means the federal Internal Revenue
9 Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
10 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
11 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,
12 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section
13 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and
14 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403
15 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
16 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
17 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section
18 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
19 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L.
20 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
21 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except
22 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,
23 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.
24 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246,
25 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections

1 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343,
2 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of
3 division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521,
4 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L. 111–147, P.L.
5 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of
6 P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L. 111–203, except
7 section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and 217 of P.L.
8 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L.
9 111–240, and P.L. 111–312, and as indirectly affected in the provisions applicable to
10 this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803
11 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section
12 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239,
13 P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
14 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
15 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
16 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
17 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
18 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
19 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,
20 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.
21 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L.
22 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and
23 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L.
24 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316,
25 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211,

1 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476,
2 P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
3 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146
4 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135,
5 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
6 (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections
7 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406,
8 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L.
9 109–432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L.
10 110–142, excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding
11 sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section
12 301 of P.L. 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
13 110–246, P.L. 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L.
14 110–317, excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of
15 division B and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L.
16 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B
17 of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147,
18 sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148,
19 section 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215
20 and 217 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240,
21 ~~and P.L. 111–325~~ The Internal Revenue Code applies for Wisconsin purposes at the
22 same time as for federal purposes, except that changes made by section 209 of P.L.
23 109–222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and
24 section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and 8236
25 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L.

Insert E

1 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
2 sections 110 and 113 of P.L. 110–245, sections 15312, 15313, 15314, and 15342 of P.L.
3 110–246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L.
4 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections 116, 208, and
5 211 of division B and section 504 of division C of P.L. 110–343, section 14 of P.L.
6 111–92, sections 531, 532, and 533 of P.L. 111–147, sections 10908 and 10909 of P.L.
7 111–148, and section 2043 of P.L. 111–240 do not apply for taxable years beginning
8 before January 1, 2011. Amendments to the federal Internal Revenue Code enacted
9 after December 31, 2010, do not apply to this paragraph with respect to taxable years
10 beginning after December 31, 2010, and before January 1, 2013. *lvert F*

11 **SECTION 21.** 71.22 (4m) (i) of the statutes is created to read:

12 **71.22 (4m) (i)** For taxable years that begin after December 31, 2012, "Internal
13 Revenue Code," for corporations that are subject to a tax on unrelated business
14 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
15 to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102–227, sections
16 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),
17 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L.
18 106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L. 107–16, sections
19 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section
20 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections
21 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L.
22 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
23 and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L. 109–73,
24 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
25 (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222, P.L.

1 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division
2 A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections 8215,
3 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5 of P.L.
4 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L.
5 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections 4,
6 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
7 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
8 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
9 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
10 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
11 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
12 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
13 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
14 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,
15 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amended by section 1858
16 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and
17 100121 of P.L. 112–141, and as indirectly affected in the provisions applicable to this
18 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
19 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
20 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
21 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
22 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202
23 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
24 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
25 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,

1 P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L.
2 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a)
3 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,
4 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,
5 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,
6 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,
7 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
8 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections
9 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
10 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding
11 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it
12 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.
13 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,
14 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
15 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,
16 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,
17 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)
18 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,
19 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding
20 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)
21 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
22 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,
23 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.
24 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004,
25 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L.

1 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L.
2 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and
3 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L.
4 112-95, ~~and~~ sections 40211, 40241, 40242, and 100121 of P.L. 112-141. The Internal
5 Revenue Code applies for Wisconsin purposes at the same time as for federal
6 purposes, except that changes made by P.L. 106-573, sections 9004, 9005, 9012,
7 9013, 9014, 9016, and 10902 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152,
8 section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241,
9 40242, and 100121 of P.L. 112-141 do not apply for taxable years beginning before
10 January 1, 2013. *Current C*

11 **SECTION 22.** 71.22 (4m) (m) of the statutes is repealed.

12 **SECTION 23.** 71.22 (4m) (n) of the statutes is renumbered 71.22 (4m) (a).

13 **SECTION 24.** 71.22 (4m) (o) of the statutes is renumbered 71.22 (4m) (b).

14 **SECTION 25.** 71.22 (4m) (p) of the statutes is renumbered 71.22 (4m) (c).

15 **SECTION 26.** 71.22 (4m) (q) of the statutes is renumbered 71.22 (4m) (d).

16 **SECTION 27.** 71.22 (4m) (r) of the statutes is renumbered 71.22 (4m) (e).

17 **SECTION 28.** 71.22 (4m) (s) of the statutes is renumbered 71.22 (4m) (f).

18 **SECTION 29.** 71.22 (4m) (sm) of the statutes is renumbered 71.22 (4m) (g).

19 **SECTION 30.** 71.22 (4m) (sn) of the statutes is renumbered 71.22 (4m) (h) and

20 amended to read:

21 71.22 (4m) (h) For taxable years that begin after December 31, 2010, and
22 before January 1, 2013, "Internal Revenue Code," for corporations that are subject
23 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
24 Internal Revenue Code as amended to December 31, 2010, excluding sections 103,
25 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

Current B

1 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
2 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,
3 P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,
4 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,
5 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,
6 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,
7 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section
8 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates
9 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,
10 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410,
11 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
12 P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.
13 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),
14 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
15 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
16 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
17 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313
18 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,
19 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.
20 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,
21 and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L.
22 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and
23 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113
24 of P.L. 111–240, and P.L. 111–312, } and as indirectly affected in the provisions
25 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.

Insert D

1 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
2 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
3 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
4 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
5 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
6 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
7 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections
8 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
9 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
10 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
11 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
12 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.
13 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
14 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
15 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.
16 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
17 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
18 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
19 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
20 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
21 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
22 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
23 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
24 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
25 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.

1 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L.
2 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317,
3 excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B
4 and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458,
5 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
6 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections
7 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407
8 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of
9 P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, ~~and~~ P.L.
0 111-325. The Internal Revenue Code applies for Wisconsin purposes at the same
1 time as for federal purposes, except that changes made by section 209 of P.L.
2 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and
3 section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236
4 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L.
5 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172,
6 sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314, and 15342 of P.L.
7 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L.
8 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, and
9 211 of division B and section 504 of division C of P.L. 110-343, section 14 of P.L.
0 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L.
1 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years beginning
2 before January 1, 2011. Amendments to the Internal Revenue Code enacted after
3 December 31, 2010, do not apply to this paragraph with respect to taxable years
4 beginning after December 31, 2010, and before January 1, 2013.

SECTION 31. 71.26 (2) (b) 9. of the statutes is created to read:

1 **71.26 (2) (b) 9.** For taxable years that begin after December 31, 2012, for a
2 corporation, conduit, or common law trust which qualifies as a regulated investment
3 company, real estate mortgage investment conduit, real estate investment trust, or
4 financial asset securitization investment trust under the Internal Revenue Code as
5 amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102–227,
6 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections
7 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and
8 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L. 107–16,
9 sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27,
10 section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311,
11 sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357,
12 P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329,
13 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.
14 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
15 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222,
16 P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of
17 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections
18 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5
19 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
20 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections
21 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
22 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
23 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
24 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
25 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections

1 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
2 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
3 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
4 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,
5 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amended by section 1858
6 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and
7 100121 of P.L. 112–141, and as indirectly affected in the provisions applicable to this
8 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
9 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
10 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
11 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
12 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202
13 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
14 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
15 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
16 P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L.
17 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a)
18 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,
19 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,
20 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,
21 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,
22 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
23 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections
24 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
25 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding

1 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it
2 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.
3 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,
4 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
5 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,
6 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,
7 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)
8 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,
9 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding
10 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)
11 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
12 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,
13 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.
14 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004,
15 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L.
16 111–148, sections 1403 and 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L.
17 111–203, sections 215 and 217 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and
18 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L. 112–10, section 1108 of P.L.
19 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141, “net income”
means the federal regulated investment company taxable income, federal real estate
mortgage investment conduit taxable income, federal real estate investment trust
or financial asset securitization investment trust taxable income of the corporation,
conduit, or trust as determined under the Internal Revenue Code as amended to
December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102–227, sections
13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),
insert B

1 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
2 106-519, sections 162 and 165 of P.L. 106-554, section 431 of P.L. 107-16, sections
3 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section
4 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections
5 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
6 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
7 and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73,
8 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
9 (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L.
10 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division
11 A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215,
12 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L.
13 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L.
14 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4,
15 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and
16 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116,
17 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343,
18 P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
19 division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections
20 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
21 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections 1403 and 1407 of P.L.
22 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except
23 sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111,
24 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amended by section 1858
25 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and

Emmett B.

- 1 100121 of P.L. 112–141, and as indirectly affected in the provisions applicable to this
2 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
3 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
4 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
5 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
6 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202
7 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
8 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
9 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
10 P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L.
11 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a)
12 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,
13 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,
14 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,
15 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,
16 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
17 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections
18 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
19 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding
20 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it
21 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.
22 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,
23 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
24 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,
25 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,

1 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)
2 of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4,
3 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding
4 sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e)
5 of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
6 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401,
7 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L.
8 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004,
9 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L.
10 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203,
11 sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L.
12 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and
13 sections 40211, 40241, 40242, and 100121 of P.L. 112-141, except that property that,
14 under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable
15 years 1983 to 1986 under the Internal Revenue Code as amended to
16 December 31, 1980, shall continue to be depreciated under the Internal Revenue
17 Code as amended to December 31, 1980, and except that the appropriate amount
18 shall be added or subtracted to reflect differences between the depreciation or
19 adjusted basis for federal income tax purposes and the depreciation or adjusted basis
20 under this chapter of any property disposed of during the taxable year. The Internal
21 Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and
22 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
23 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
24 sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, section
25 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and

1 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403
2 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
3 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
4 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section
5 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
6 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L.
7 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
8 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except
9 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,
10 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.
11 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246,
12 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections
13 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343,
14 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of
15 division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521,
16 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L. 111–147, P.L.
17 111–148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021,
18 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, P.L. 111–152, except section
19 1407 of P.L. 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226,
20 except sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043,
21 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amended by section
22 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242,
23 and 100121 of P.L. 112–141, and as indirectly affected in the provisions applicable
24 to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
25 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections

Insert B

1 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
2 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
3 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections
4 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.
5 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.
6 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of
7 P.L. 106–554, P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
8 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
9 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
10 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
11 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.
12 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
13 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
14 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.
15 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
16 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
17 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
18 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
19 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
20 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
21 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
22 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
23 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
24 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
25 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.

1 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317,
2 excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B
3 and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458,
4 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
5 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections
6 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
7 10908, and 10909 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, P.L.
8 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections
9 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L.
10 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121
11 of P.L. 112-141 applies for Wisconsin purposes at the same time as for federal
12 purposes, except that changes made by P.L. 106-573, sections 9004, 9005, 9012,
13 9013, 9014, 9016, and 10902 of P.L. 111-148, and sections 1403 and 1407 of P.L.
14 111-152, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211,
15 40241, 40242, and 100121 of P.L. 112-141 do not apply for taxable years beginning
16 before January 1, 2013.

17 **SECTION 32.** 71.26 (2) (b) 15. of the statutes is repealed.

18 **SECTION 33.** 71.26 (2) (b) 16. of the statutes is renumbered 71.26 (2) (b) 1.

19 **SECTION 34.** 71.26 (2) (b) 17. of the statutes is renumbered 71.26 (2) (b) 2.

20 **SECTION 35.** 71.26 (2) (b) 18. of the statutes is renumbered 71.26 (2) (b) 3.

21 **SECTION 36.** 71.26 (2) (b) 19. of the statutes is renumbered 71.26 (2) (b) 4.

22 **SECTION 37.** 71.26 (2) (b) 20. of the statutes is renumbered 71.26 (2) (b) 5.

23 **SECTION 38.** 71.26 (2) (b) 21. of the statutes is renumbered 71.26 (2) (b) 6.

24 **SECTION 39.** 71.26 (2) (b) 22. of the statutes is renumbered 71.26 (2) (b) 7.

1 **SECTION 40.** 71.26 (2) (b) 23. of the statutes is renumbered 71.26 (2) (b) 8. and
2 amended to read:

3 **71.26 (2) (b) 8.** For taxable years that begin after December 31, 2010, and
4 before January 1, 2013, for a corporation, conduit, or common law trust which
5 qualifies as a regulated investment company, real estate mortgage investment
6 conduit, real estate investment trust, or financial asset securitization investment
7 trust under the Internal Revenue Code as amended to December 31, 2010, excluding
8 sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d),
9 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
10 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165
11 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of
12 P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173,
13 sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211,
14 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305,
15 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58,
16 section 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as
17 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135,
18 sections 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117,
19 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division
20 C of P.L. 109–432, P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of
21 P.L. 110–28, P.L. 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections
22 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301
23 of P.L. 110–245, P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and
24 15342 of P.L. 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of
25 P.L. 110–317, P.L. 110–343, except sections 116, 208, 211, and 301 of division B and

1 sections 313 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261,
2 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201
3 of P.L. 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108,
4 10908, and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152,
5 P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215
6 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and
7 2113 of P.L. 111–240, and P.L. 111–312, *and as indirectly affected in the provisions*
8 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
9 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
10 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
11 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
12 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
13 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
14 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
15 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections
16 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
17 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
18 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
19 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
20 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.
21 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
22 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
23 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.
24 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
25 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.

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1 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
2 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
3 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
4 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
5 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
6 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
7 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
8 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
9 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
10 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
11 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
12 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
13 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
14 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections
15 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407
16 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of
17 P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. ←
18 111–325. “net income” means the federal regulated investment company taxable
19 income, federal real estate mortgage investment conduit taxable income, federal real
20 estate investment trust or financial asset securitization investment trust taxable
21 income of the corporation, conduit, or trust as determined under the Internal
22 Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and
23 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
24 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
25 sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L.

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1 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections
2 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316,
3 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
4 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323,
5 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L.
6 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section
7 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503,
8 and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417,
9 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432, P.L.
10 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.
11 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),
12 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
13 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
14 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
15 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313
16 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,
17 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.
18 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,
19 and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L.
20 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and
21 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113
22 of P.L. 111–240, and P.L. 111–312, and as indirectly affected in the provisions
23 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
24 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
25 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.

Amend D

1 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
2 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
3 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
4 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
5 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections
6 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
7 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
8 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
9 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
10 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.
11 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
12 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
13 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.
14 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
15 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
16 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
17 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
18 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
19 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
20 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
21 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
22 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
23 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
24 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
25 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,

1 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
2 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
3 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
4 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections
5 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407
6 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of
7 P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, ~~and~~ P.L. ↗
8 111–325, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is
9 required to be depreciated for taxable years 1983 to 1986 under the Internal Revenue
10 Code as amended to December 31, 1980, shall continue to be depreciated under the
11 Internal Revenue Code as amended to December 31, 1980, and except that the
12 appropriate amount shall be added or subtracted to reflect differences between the
13 depreciation or adjusted basis for federal income tax purposes and the depreciation
14 or adjusted basis under this chapter of any property disposed of during the taxable
15 year. The Internal Revenue Code as amended to December 31, 2010, excluding
16 sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d),
17 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
18 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165
19 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of
20 P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173,
21 sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211,
22 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305,
23 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58,
24 section 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as
25 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135,

Insert
E

1 sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117,
2 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division
3 C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of
4 P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections
5 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301
6 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and
7 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of
8 P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and
9 sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261,
10 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201
11 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108,
12 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152,
13 P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215
14 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and
15 2113 of P.L. 111-240, and P.L. 111-312, *and as indirectly affected in the provisions* *eluent D*
16 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
17 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
18 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
19 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
20 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
21 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
22 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
23 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
24 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
25 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections

1 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
2 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
3 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
4 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
5 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
6 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
7 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
8 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
9 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
10 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
11 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
12 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410,
13 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432,
14 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142,
15 excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b)
16 and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L.
17 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L.
18 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317,
19 excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B
20 and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458,
21 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
22 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections
23 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407
24 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of
25 P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L.

1

1 111-325 applies for Wisconsin purposes at the same time as for federal purposes,
2 except that changes made by section 209 of P.L. 109-222, sections 117, 406, 409, 410,
3 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432,
4 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142,
5 excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b)
6 and 11 (b), (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections
7 15312, 15313, 15314, and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041,
8 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of
9 P.L. 110-317, sections 116, 208, and 211 of division B and section 504 of division C
10 of P.L. 110-343, section 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147,
11 sections 10908 and 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not
12 apply for taxable years beginning before January 1, 2011. Amendments to the
13 Internal Revenue Code enacted after December 31, 2010, do not apply to this
14 subdivision with respect to taxable years that begin after December 31, 2010, and
15 before January 1, 2013.

16 **SECTION 41.** 71.34 (1g) (i) of the statutes is created to read:

17 71.34 (1g) (i) "Internal Revenue Code" for tax-option corporations, for taxable
18 years that begin after December 31, 2012, means the federal Internal Revenue Code
19 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
20 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
21 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
22 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, section 431 of P.L.
23 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
24 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
25 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.

1 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
2 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.
3 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
4 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222,
5 P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of
6 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections
7 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5
8 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
9 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections
10 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
11 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
12 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
13 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
14 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
15 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
16 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
17 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
18 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,
19 2112, and 2113 of P.L. 111–240, P.L. 111–312, and as amended by section 1858 of P.L.
20 112–10, section 1108 of P.L. 112–95, (and) sections 40211, 40241, 40242, and 100121
21 of P.L. 112–141, and as indirectly affected in the provisions applicable to this
22 subchapter by P.L. 99–514, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
23 821 (b) (2), and 823 (c) (2) of P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding
24 section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
25 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.

Insert B

1 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
2 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
3 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
4 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
5 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.
6 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 106–573,
7 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.
8 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L.
9 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,
10 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,
11 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,
12 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,
13 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
14 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections
15 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
16 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding
17 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it
18 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.
19 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,
20 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
21 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,
22 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,
23 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)
24 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,
25 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding

1 sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e)
2 of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
3 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401,
4 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L.
5 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004,
6 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L.
7 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L.
8 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and
9 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L.
10 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141 except that *current B*
11 section 1366 (f) (relating to pass-through of items to shareholders) is modified by
12 substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The
13 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
14 purposes, except that changes made by P.L. 106-573, sections 9004, 9005, 9012,
15 9013, 9014, 9016, and 10902 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152,
16 section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241,
17 40242, and 100121 of P.L. 112-141 do not apply for taxable years beginning before
18 January 1, 2013. *current C*

19 **SECTION 42.** 71.34 (1g) (o) of the statutes is repealed.

20 **SECTION 43.** 71.34 (1g) (p) of the statutes is renumbered 71.34 (1g) (a).

21 **SECTION 44.** 71.34 (1g) (q) of the statutes is renumbered 71.34 (1g) (b).

22 **SECTION 45.** 71.34 (1g) (r) of the statutes is renumbered 71.34 (1g) (c).

23 **SECTION 46.** 71.34 (1g) (s) of the statutes is renumbered 71.34 (1g) (d).

24 **SECTION 47.** 71.34 (1g) (t) of the statutes is renumbered 71.34 (1g) (e).

25 **SECTION 48.** 71.34 (1g) (u) of the statutes is renumbered 71.34 (1g) (f).

1 **SECTION 49.** 71.34 (1g) (um) of the statutes is renumbered 71.34 (1g) (g).

2 **SECTION 50.** 71.34 (1g) (un) of the statutes is renumbered 71.34 (1g) (h) and
3 amended to read:

4 71.34 (1g) (h) “Internal Revenue Code” for tax-option corporations, for taxable
5 years that begin after December 31, 2010, and before January 1, 2013, means the
6 federal Internal Revenue Code as amended to December 31, 2010, excluding sections
7 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and
8 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
9 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,
10 P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,
11 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,
12 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,
13 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,
14 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section
15 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates
16 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,
17 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410,
18 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
19 P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.
20 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),
21 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
22 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
23 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
24 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313
25 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,

1 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.
2 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,
3 and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L.
4 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and
5 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113
6 of P.L. 111–240, and P.L. 111–312, and as indirectly affected in the provisions
7 applicable to this subchapter by P.L. 99–514, ~~P.L. 100–203, P.L. 100–647~~, excluding
8 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514
9 and, P.L. 100–203, P.L. 100–647, excluding section 1008 (g) (5) of P.L. 100–647, P.L.
10 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
11 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
12 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
13 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
14 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
15 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
16 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections
17 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
18 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
19 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
20 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
21 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.
22 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
23 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
24 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.
25 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,

1 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
2 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
3 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
4 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
5 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
6 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
7 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
8 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
9 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
10 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
11 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
12 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
13 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
14 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
15 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections
16 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407
17 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of
18 P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. ↙
19 111–325, except that section 1366 (f) (relating to pass-through of items to
20 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
21 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
22 at the same time as for federal purposes, except that changes made by section 209
23 of P.L. 109–222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division
24 A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and
25 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L.

*lunest
E*

110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
sections 110 and 113 of P.L. 110–245, sections 15312, 15313, 15314, and 15342 of P.L.
110–246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L.
110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections 116, 208, and
211 of division B and section 504 of division C of P.L. 110–343, section 14 of P.L.
111–92, sections 531, 532, and 533 of P.L. 111–147, sections 10908 and 10909 of P.L.
111–148, and section 2043 of P.L. 111–240 do not apply for taxable years beginning
before January 1, 2011. Amendments to the federal Internal Revenue Code enacted
after December 31, 2010, do not apply to this paragraph with respect to taxable years
(10) beginning after December 31, 2010, and before January 1, 2013. *Insert F*

SECTION 51. 71.42 (2) (i) of the statutes is created to read:

71.42 (2) (i) For taxable years that begin after December 31, 2012, “Internal
Revenue Code” means the federal Internal Revenue Code as amended to
December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102–227, sections
13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),
1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L.
106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L. 107–16, sections
101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section
1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections
101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L.
109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L. 109–73,
sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
(q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222, P.L.
109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division

1 A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215,
2 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L.
3 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L.
4 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4,
5 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and
6 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116,
7 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343,
8 P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
9 division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections
10 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
11 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections 1403 and 1407 of P.L.
12 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except
13 sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111,
14 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amended by section 1858
15 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and
16 100121 of P.L. 112-141, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.
17 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
18 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
19 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
20 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
21 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
23 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
24 excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L.
25 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.

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B

1 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L.
2 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections
3 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201
4 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306,
5 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102,
6 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375,
7 P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310,
8 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59,
9 excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L.
10 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it relates to section
11 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L.
12 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–227,
13 P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A
14 and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and
15 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L.
16 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
17 P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4, 15312, 15313, 15314,
18 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding sections 3071, 3081, and
19 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections
20 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L.
21 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522,
22 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding
23 section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014,
24 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, sections 1403 and
25 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217

1 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L.
2 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211,
3 40241, 40242, and 100121 of P.L. 112-141, except that "Internal Revenue Code" does
4 not include section 847 of the federal Internal Revenue Code. The Internal Revenue
5 Code applies for Wisconsin purposes at the same time as for federal purposes, except
6 that changes made by P.L. 106-573, sections 9004, 9005, 9012, 9013, 9014, 9016, and
7 10902 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L.
8 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121
9 of P.L. 112-141 do not apply for taxable years beginning before January 1, 2013.

10 **SECTION 52.** 71.42 (2) (n) of the statutes is repealed.

11 **SECTION 53.** 71.42 (2) (o) of the statutes is renumbered 71.42 (2) (a).

12 **SECTION 54.** 71.42 (2) (p) of the statutes is renumbered 71.42 (2) (b).

13 **SECTION 55.** 71.42 (2) (q) of the statutes is renumbered 71.42 (2) (c).

14 **SECTION 56.** 71.42 (2) (r) of the statutes is renumbered 71.42 (2) (d).

15 **SECTION 57.** 71.42 (2) (s) of the statutes is renumbered 71.42 (2) (e).

16 **SECTION 58.** 71.42 (2) (t) of the statutes is renumbered 71.42 (2) (f).

17 **SECTION 59.** 71.42 (2) (tm) of the statutes is renumbered 71.42 (2) (g).

18 **SECTION 60.** 71.42 (2) (tn) of the statutes is renumbered 71.42 (2) (h) and
19 amended to read:

20 **71.42 (2) (h)** For taxable years that begin after December 31, 2010, and before
21 January 1, 2013, "Internal Revenue Code" means the federal Internal Revenue Code
22 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
23 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
24 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
25 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section

1 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and
2 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403
3 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
4 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
5 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section
6 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
7 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L.
8 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
9 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except
10 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,
11 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.
12 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246,
13 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections
14 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343,
15 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of
16 division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521,
17 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L. 111–147, P.L.
18 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of
19 P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L. 111–203, except
20 section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and 217 of P.L.
21 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L.
22 111–240, and P.L. 111–312, and as indirectly affected by P.L. 99–514, P.L. 100–203,
23 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508,
24 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
25 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and

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1 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
2 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
3 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
4 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,
5 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding
6 section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147,
7 excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L.
8 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L.
9 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L.
10 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403
11 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336,
12 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7,
13 P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
14 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
15 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
16 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
17 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
18 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
19 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
20 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
21 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
22 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
23 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
24 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
25 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B

1 and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458,
2 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
3 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections
4 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407
5 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of
6 P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. ←

7 111-325 except that "Internal Revenue Code" does not include section 847 of the
8 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin
9 purposes at the same time as for federal purposes, except that changes made by
10 section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
11 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,
12 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,
13 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)
14 of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314,
15 and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and
16 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections
17 116, 208, and 211 of division B and section 504 of division C of P.L. 110-343, section
18 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and
19 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years
20 beginning before January 1, 2011. Amendments to the federal Internal Revenue
21 Code enacted after December 31, 2010, do not apply to this paragraph with respect
22 to taxable years beginning after December 31, 2010, and before January 1, 2013.

23 (END)

Insert F

2013-2014 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0506/P2ins

JK:sac:jf

83

Insert A

transferring retirement plan amounts to designated ROTH accounts without distribution,

Insert B

1 , and section 902 of P.L. 112-240

Insert C

2 ¹⁰⁴⁷ Amendments to the federal Internal Revenue Code enacted after December 31,
3 2010, do not apply to this paragraph with respect to taxable years beginning after
4 December 31, 2010, except that changes to the Internal Revenue Code made by
5 section 902 of P.L. 112-240, and changes that indirectly affect the provisions
6 applicable to this subchapter made by section 902 of P.L. 112-240, apply for
7 Wisconsin purposes at the same time as for federal purposes.

Insert D

8 and as amended by section 902 of P.L. 112-240,

Insert E

9 , and section 902 of P.L. 112-240

Insert F

10 , except that changes to the Internal Revenue Code made by section 902 of P.L.
11 112-240, and changes that indirectly affect the provisions applicable to this
12 subchapter made by section 902 of P.L. 112-240, apply for Wisconsin purposes at the
13 same time as for federal purposes